

EXHIBIT 1

OMNIBUS OBJECTION 67: EXHIBIT 1 - VALUED DERIVATIVE CLAIMS

NAME	CLAIM #	FILED DATE	DEBTOR NAME	AMOUNTS				
				ADMINISTRATIVE	SECURED	PRIORITY	UNSECURED	EQUITY
1 SPCP GROUP, LLC	1299	12/12/08	Lehman Brothers Holdings Inc.					
			TOTAL ASSERTED AMOUNT				\$1,046,015.30	\$1,046,015.30
			CLAIM AS MODIFIED				\$300,000.00	\$300,000.00
2 SPCP GROUP, LLC	1300	12/12/08	Lehman Brothers Special Financing Inc.					
			TOTAL ASSERTED AMOUNT				\$1,046,015.30	\$1,046,015.30
			CLAIM AS MODIFIED				\$300,000.00	\$300,000.00
			TOTAL ASSERTED	\$0.00	\$0.00	\$0.00	\$2,092,030.60	\$0.00
			TOTAL NOT SUBJECT TO OBJECTION	0.00	0.00	0.00	0.00	0.00
			TOTAL SUBJECT TO OBJECTION	0.00	0.00	0.00	2,092,030.60	0.00
			TOTAL CLAIM AS MODIFIED	\$0.00	\$0.00	\$0.00	\$600,000.00	\$0.00